

**CHAPTER NO. 176**

**HOUSE BILL NO. 1826**

**By Representative Fowlkes**

**Substituted for: Senate Bill No. 1506**

**By Senator Rochelle**

AN ACT relative to back assessments and reassessments for property taxes, and to amend Tennessee Code Annotated, Section 67-1-1003.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated Section 67-1-1003 is amended by deleting the section in its entirety and substituting instead the following:

(a) Any municipality which lies within the boundaries of two (2) or more counties and maintains an assessment office separate from the assessment offices of the counties in which the municipality lies may make back assessments and reassessments upon property located within the municipality and subject to municipal taxation through the offices of the municipal assessor in the manner otherwise provided in this part.

(b) A property owner whose property has been assessed under subdivision (a) and who disputes the assessment, or who claims exemption from the tax, may appeal the assessment to the municipal board of equalization within thirty (30) days of receipt of notice of the assessment. The municipal board of equalization shall hear the appeal within fifteen (15) days, and issue a written decision within five (5) days of the hearing. If the board does not issue a decision within five (5) days of the hearing, the appeal may be taken to the state board of equalization. A decision of the municipal board of equalization may be appealed by the property owner or the municipality to the state board of equalization in the same manner as other appeals from action of the county boards of equalization.


SECTION 3. This act shall take effect upon becoming law, the public welfare requiring it.

PASSED: April 26, 2001

  
JIMMY RAIFEH, SPEAKER  
HOUSE OF REPRESENTATIVES

  
JOHN S. WILDER  
SPEAKER OF THE SENATE

APPROVED this 3<sup>rd</sup> day of May 2001

  
DON CONQUIST, GOVERNOR